missioner in Mysore is requested to issue instructions to the treasuries to adhere strictly to the due dates prescribed for the submission of accounts and to take suitable disciplinary action in cases of lapses on the part of the treasuries.

The Accountant-General brings to notice cases of inordinate delay in the submission of annual returns such as statements of lapsed Revenue and Judicial Deposits, Savings Banks Journals and Savings Certificates Schedules. There has been a deplorable delay on the part of Bangalore District Treasury in this respect. The Revenue Commissioner in Mysore is requested to take necessary action for the prompt forwardal of the overdue returns from the treasuries to the Audit Office.

The Accountant-General points out certain other defects and omissions noticed during his inspection, such as non-recovery of Security Deposits from the concerned officers, incorrect accounts with opening and closing balances such as deposits, stamp accounts, non-observance of the rules relating the payment of pensions, defective counter arrangements, irregular, excessive or short payments, non-inclusion of taluk treasury transactions in District accounts, etc. It is expected that the staff of the treasuries particularly the supervisory staff will exercise a greater degree of check and scrutiny and avoid the recurrence of the irregularities noticed by the Accountant-General.

M. SHAMANNA,
*Secretary to Government,*
*Finance Department.*

**Issues orders regarding the regulation of High Price Allowance admissible to Officers proceeding on leave after handing over charge of their posts in Bangalore.**

READ—

Government Order No. Fl. 4615—S.&A. 160-44-9, dated 28th April 1945, ordering among other things the payment of the same rates of High Price Allowance to a Government servant on leave as he would be entitled to if he were on duty.

2. Correspondence ending with letter No. GI/RI-356, dated 13th September 1952, from the Accountant-General, Mysore, Bangalore, stating that a doubt is felt in audit as to whether an Officer who proceeds on leave after relief of a post in Bangalore would be entitled to the City rate of High Price Allowance and that in the absence of clear orders of Government on the subject, the higher rate of High Price Allowance is being given throughout the period of leave in cases where the officers return to duty in the City or till the date of posting orders transferring them to the mofussil in the case of officers transferred from the City and suggesting that for purposes of audit the correct procedure for regulating the High Price Allowance as noted under and which is in practice in Part 'A' States may be followed :—

> " In the case of a Government servant proceeding on leave after relief of a post in Bangalore where a higher rate of dearness or high price allowance is admissible, the leave sanctioning authority while sanctioning the leave should record a certificate regarding the prospects or otherwise of the Government servant's return to the same post or a different post in the same Station ".

ORDER NO. FL. (B). 9926-10014—L.F.A. 66-52-2, DATED BANGALORE, THE 26TH NOVEMBER 1952.

It is directed that all authorities competent to sanction leave should specify at the time of sanctioning the leave, regarding the prospects or otherwise of the Government servant's return to the same post or a different post in the same station. The higher rate of allowance will be allowed only if there is a prospect of the Officer's re-posting in Bangalore after the expiry of leave. The allowance will thus be regulated with reference to facts known at the time of sanctioning the leave and the allowance is not varied during the period of leave on account of any later developments.

M. SHAMANNA,
*Secretary to Government,*
*Finance Department.*